said Act shall not apply to insolvency proceedings in any Court in the Province of Sind other than the Court of the Judicial Commissioner of Sind, namely :—

Section 26, sub-sections (1) and (2), section 28, sub-section (3), section 38, section 39, section 40, section 42, sub-sections (1) and (2), section 48, section 49, sections 53 to 55, section 61, sub-section (1), clause (*b*), and sub-sections (2), (3) and (6), section 66, and section 72.

RULES AND ORDERS UNDER ACT X OF 1920

SECURITIES

APPLYING SUB-SECTION (1) OF SECTION 7 OF THE ACT TO CERTAIN OTHER OFFICERS

G. of I., Finance Dept., Notn. No. 6803-A., 7th Dec. 1905, republished in Govt. Notn. No. 523, J. D., 31st Jan. 1906, B. G., 1906, Pt. I, p. 114.

In exercise of the powers conferred by section 7, sub-section (1), of the Indian Securities Act, 1886 (XIII of 1886), and in supersession of the Notifications in the Finance Department, Nos. 6262-A. and 7900-A., dated the 3rd October and 13th December 1904, respectively, the Governor General in Council is pleased to declare that sub-section to apply to the following officers, namely :—

* * * *

(7) Administrator General, Bombay.
(8) Official Assignee, Bombay.
(9) Official Trustee, Bombay.

THE BOMBAY GOVERNMENT SECURITIES RULES, 1921

G. of I., Finance Dept., Notn. No. 833-A., 10th Nov. 1921, republished in Govt. Notn. No. S.—20-E, 15th Nov. 1921, B. G., 1921, Pt. I, p. 2884.

In exercise of the powers conferred by section 24 of the Indian Securities Act, 1920 (X of 1920), the Governor General in Council is pleased to make the following rules :—

1. *Short title and application.*—(1) These rules may be called the Bombay Government Securities Rules, 1921.

(2) They shall apply only in the case of securities issued by the Governor of Bombay in Council.

2. *Definitions.*—In these rules, unless there is anything repugnant in the subject or context—

(*a*) 'The Act' means the Indian Securities Act, 1920 ;

(*b*) 'District Magistrate' has the same meaning as in the explanation to sub-section (2) of section 13 of the Act ;

(*c*) 'Form' means a form as set out in the Schedule to these rules ;

(*d*) 'Proper demand' means a demand made in writing to the Financial Secretary or the Deputy Financial Secretary to the

Government of Bombay in accordance with the provisions of these rules; and

(*e*) 'The Bank' means the Imperial Bank of India.

3. *Payment of interest.*—Interest on stock shall be paid on warrants issued by the local head office of the Bank at Bombay and payable at Bombay. Such warrants may, at the request of the holder of the certificate to be preferred in writing to the local head office of the Bank at Bombay, be made payable at any other local head office or at any branch of the Bank under the local head office at Bombay. The presentation of the stock certificate shall not be required at the time of payment of interest, but the payee shall acknowledge receipt on the back of the warrant.

4. *Issue of duplicate certificate in case of loss or destruction of original.*—A duplicate stock certificate may be issued by the local head office of the Bank at Bombay on its being satisfied that the original certificate has been actually lost or destroyed.

5. *Procedure for conversion, etc.*—Subject to any general or special instructions of the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay, the local head office of the Bank at Bombay may, on the application of the holder of the relevant stock certificate or stock certificates, and on his receipting the same in Form I, II, or III, as the case may be, issue converted, consolidated or sub-divided securities in place thereof.

6. *Recognition of trusts, etc.*—(1) On a proper demand made by a person in whose name any stock is registered, or by a person into whose name any stock is to be transferred, or by a person who desires to be entered as the proprietor of stock in exchange for promissory notes, that he may be described in the books of the local head office of the Bank at Bombay, with respect to that stock as a trustee, whether as a trustee of the trust specified in the demand or as a trustee without any such qualification, the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay shall authorise the Bank to make such entries in its books and in any stock certificate issued in connection therewith as he considers reasonably necessary for the purpose of complying with the demand.

(2) If the demand is made by a person in whose name stock is registered or by a person into whose name stock is to be transferred, the stock certificate must be transmitted to the Financial Secretary or to the Deputy Financial Secretary to the Government of Bombay with the demand.

(3) Where any transfer deed, power of attorney, or other document purporting to be executed by a stockholder described in the books of the local head office of the Bank at Bombay, as a trustee is produced to the said local head office, it shall not be concerned to enquire whether the stockholder is entitled under the terms of the trust to give any such power or to execute such deed or other document and may act on the transfer deed, power of attorney or documents in the same manner as

though the stockholder had not been so described, and whether the stockholder is or is not prescribed in the transfer deed, power of attorney or document, as a trustee, and whether he does or does not purport to execute the transfer deed, power of attorney or document in his capacity as a trustee.

7. *Recognition of office-holders.*—(1) Where any person is the holder of an office, other than a public office, the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay may, in the case of any account of Government stock to be opened and kept with such person either alone or jointly with other persons, authorise the description of such person in the books of the local Head Office of the Bank at Bombay by the name of his office.

(2) Where any person holding any Government stock, whether alone or jointly with other persons, is the holder of any office other than a public office, the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay may, on a proper demand made by that person, or in the case of a joint account, by all the stockholders, authorise the local head office of the Bank at Bombay to close the existing account and to open an account with respect to that stock, or alter the existing account, so that it shall become an account under the official description of that person, either alone or jointly with the other stockholders, according to the terms of the demand, and the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay may authorise the said local head office to make such entries in its books as he considers reasonably necessary for the purpose of complying with the demand.

(3) Where any authorisation has been given under sub-rule (*1*) or sub-rule (*2*), the personal name of the office-holder need not be stated in the accounts, and any document relating to the stock concerned may be executed by the person for the time being holding the office described in the account as if his personal name were so stated.

(4) Before acting on any demand purporting to be made, or on any document purporting to be executed, in pursuance of this rule by a person as being the holder of any office, the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay may require the production of evidence that such person is the holder for the time being of that office.

8. *Receipt required on discharge of a stock certificate.*—When a stock certificate is presented for discharge, a receipt shall be taken on the certificate itself or a separate receipt shall be given by the party presenting it.

9. *Payment of Interest.*—Interest on a Government promissory note shall be paid at the local head office of the Bank at Bombay or at any other local head office or at any branch of the Bank under the local head office at Bombay for payment of interest at which the note has been enfaced, but only on the presentation of the note itself and on signature by the payee of a receipt in the form required by the local head office or the branch of the Bank, as the case may be.

10. *When receipt for renewal may be required.*—The holder of any such note may be required to receipt the same for renewal in any of the following cases, and, where such requisition has been made, payment of any further interest on such note may be refused until the note is receipted for renewal and actually renewed, namely :—

(*a*) if only sufficient room remains on the back of the note for one further indorsement or if any word is written upon the note across any existing indorsement or indorsements ;

(*b*) if the note is torn or in any way damaged or crowded with writing or unfit, in the opinion of the officer of the Bank before whom it is produced for payment of interest, for receiving indorsement ;

(*c*) if any indorsement is not clear and distinct or does not indicate the payee or payees, as the case may be, by name or, in the case of office-holders, by office, or is made otherwise than in one of the indorsement cages on the back of the note ;

(*d*) if the note, having been enfaced three times for payment of interest, is presented for re-enfacement ; and

(*e*) if, in the opinion of the Bank, the title of the person presenting the note for payment of interest is irregular or not fully proved.

11. *Reports to the Bank of loss or destruction of promissory note.*—(1) Every application for the issue of a duplicate note in place of a Government promissory note, which is alleged to have been lost or destroyed either wholly or in part, shall be addressed to the local head office of the Bank at Bombay and shall be accompanied by a statement of the following particulars, namely :—

(*a*) Particulars of the note according to the following form :—

Promissory note for Rs. No. loan of the per cent.

(*b*) the last half-year for which interest has been paid ;

(*c*) the person to whom such interest was paid ;

(*d*) the person in whose name the note was issued (if known) ;

(*e*) the place for payment of interest at which the note was for the time being enfaced ;

(*f*) the circumstances attending the loss or destruction ; and

(*g*) whether the loss was reported to the police.

(2) Such letter shall be accompanied by—

(*a*) the Post Office registration receipt for the letter containing the note, if the same was lost in transmission by registered post ;

(*b*) a copy of the police report, if the loss was reported to the police ;

(*c*) if the note was enfaced for payment at a place other than Bombay, a letter signed by an officer of the local head office or of the branch of the Bank where interest was last paid certifying the last payment of interest made on the note, and to whom it was made ;

(*d*) if the applicant is not the last registered holder, an affidavit sworn before a Magistrate testifying that the applicant was the last legal holder of the promissory note, and all documentary evidence necessary to trace back the title to the last registered holder ; and

(*e*) any portions or fragments which may remain of the lost or destroyed note.

(3) A duplicate of the letter to the local head office of the Bank at Bombay but not of its enclosures, shall also be sent to the branch of the Bank or to the local head office where interest is payable.

12. *Notification in Gazette.*—The loss or destruction of a Government promissory note or portion of a Government promissory note shall be further notified by the applicant in three successive issues of the *Bombay Government Gazette*, and, if the note was enfaced for payment of interest at any branch of the Bank in Sind or at any local head office or branch of the Bank outside the Bombay, Presidency of the *Local Government Gazette* of the place where interest on the note was payable. Such notification shall be in the form following or as nearly in such form as circumstances permit :—

'*Lost*' (*or* '*Destroyed*' *as the case may be*)—The Government promissory note No. of the per cent. Government of Bombay loan of for Rs. originally standing in the name of and last indorsed to the proprietor, by whom it was never indorsed to any other person, having been $\frac{\text{lost}}{\text{destroyed,}}$ notice is hereby given that payment of the above note and the interest thereupon has been stopped at the local head office of the Imperial Bank of India at Bombay and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

Name of person notifying .....

Residence .....

13. *Issue of duplicate note and taking of indemnity.*—(1) On the expiry of six months from the date of the last notification prescribed in rule 12, the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay shall, if only a portion of the note has been lost or destroyed, and if he is satisfied of its loss or destruction and of the justice of the claim of the applicant, and if a portion of the note sufficient for the identification of the note has been produced, cause the particulars of the note to be included in a list such as is referred to in sub-section (*3*) of section 10 of the Act, and shall instruct the local head office of the Bank at Bombay to issue to the applicant, on the execution of an indemnity bond in the Form and for the amount hereinafter provided, a duplicate note in place of that of which a portion has been so lost or destroyed.

(2) If no portion or no sufficient portion of the note so lost or destroyed has been produced, the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay shall, on the expiry of two years from the date of the last notification prescribed in rule 12, if *prima facie* grounds exist for believing that the note has been lost or destroyed

and that the claim of the applicant is just, cause the particulars of the note so lost or destroyed to be included in a list such as is referred to in sub-section (*3*) of section 10 of the Act, and shall pass a provisional order requiring the local head office of the Bank at Bombay—

(*a*) to pay to the applicant, on the execution of an indemnity bond such as is hereinafter mentioned, the interest in respect of the note so lost or destroyed pending the issue of a duplicate note, and

(*b*) to issue to the applicant, unless reasons to the contrary appear (in which case the matter shall be referred back to the Financial Secretary or Deputy Financial Secretary to the Government of Bombay) on the expiry of six years from the date of publication, as hereinafter provided, of the list in which the lost or destroyed note is first included and on the execution of an indemnity bond such as is hereinafter mentioned, a duplicate note in place of that so lost or destroyed :

Provided that, if the date on which the note is due for repayment falls earlier than the date on which the period of six years prescribed in this rule expires, the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay shall instruct the local head office of the Bank at Bombay to invest the principal amount due on the note in its Savings Bank within six weeks of the date of his order under this sub-clause or of the date of repayment, whichever is later, and to repay the principal amount, together with any interest which may have accrued thereon in the Savings Bank, to the applicant at the time when a duplicate note would otherwise have been issued.

(*3*) In making an order under this rule, the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay may direct that the indemnity bond be executed by the applicant alone or by the applicant and two sureties, as the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay may think fit.

14. *Alteration of order, etc.*—A provisional order passed under sub-rule (*2*) of rule 13 shall on the expiry of six years referred to therein become final :

Provided that the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay may, at any time prior to the issue of a duplicate note, if he finds sufficient reason, alter or cancel any such order, and may also direct that the interval before the issue of a duplicate note shall be extended by such period, not exceeding six years, as he may think fit.

15. *Indemnity bonds.*—Indemnity bonds shall—

(*a*) when taken on the issue of a duplicate note or notes, ordinarily be taken as nearly as may be in Form IV and be for twice the amount of such note or notes, and

(*b*) when taken on the issue of orders for payment of interest, ordinarily be taken as nearly as may be in Form V and be for twice the amount of the interest involved, that is to say, twice the aggregate amount of all back interest accrued due on the note *plus* twice the amount of all interest to accrue due thereon during the

period which will have to elepse before the issue of duplicate note can be made.

16. *Publication of List.*—(*1*) The list referred to in rule 13 shall be published half-yearly in the *Bombay Government Gazette* in the months of January and July, or as soon afterwards as may be convenient.

(*2*) All notes in respect of which an order has been passed under that rule shall be included in the first list published next after the passing of such order and in every succeeding list until the expiration of six years from the date of first publication.

(*3*) The list shall contain the following particulars regarding each note included therein, namely, the name of the loan, the number of the note, its value the name of the person to whom it was issued, the date from which it bears interest, the name of the applicant for a duplicate the number and date of the order passed by the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay for payment of interest or issue of a duplicate and the date of publication of the list in which the note was first included.

17. *Form of receipt for renewal, consolidation, etc.*—Subject to any general or special instructions of the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay, the local head office of the Bank at Bombay may, on the application of the holder,

(*a*) renew, sub-divide or consolidate a Government promissory note or notes, provided that the note or notes has or have been receipted in Form VI, VII or VIII, as the case may be,

(*b*) convert the note or notes into a stock certificate, provided that the note or notes has or have been indorsed, 'Pay to the Governor in Council of Bombay'.

18. *Proviso for renewal of promissory notes held by Managing Member of Hindu joint family subject to Mitakshara Law.*—The certificate required under the proviso to section 12 of the Act shall be a certificate signed by the District Magistrate after such inquiry (*if any*) as may in his opinion be necessary to determine the matters in question referred to therein.

19. *Prescribed officer in case of dispute as to title.*—(*1*) The Financial Secretary or the Deputy Financial Secretary to the Government of Bombay shall exercise the powers and perform the duties referred to in section 13 of the Act.

(*2*) Any declaration made under clause (*c*) of sub-section (*1*) of that section shall be published, as soon as possible after the date on which the declaration is made, in three successive issues of the *Bombay Government Gazette*, and, if the note was enfaced for payment of interest at any branch of the Bank in Sind or at any local head office or branch of the Bank outside the Bombay Presidency, of the *Local Government Gazette* of the place where interest on the note was payable.

20. *Receipt required on discharge of a promissory note.*—When a promissory note is presented for discharge a receipt shall be taken on the note itself.

21. *Fees.*—The following fees shall be paid in respect of applications under sections 10, 12, and 15 of the Act, namely :—

For each renewed, converted, consolidated, sub-divided or duplicate security, four annas per cent., if the new security does not exceed in amount rupees four hundred and one rupee if the new security exceeds that sum :

Provided that no fee shall be payable when such renewal is required only on account of there being no further space on the note in which to record payment or enfacement for payment of interest.

22. *Indemnity bonds.*—An indemnity bond taken on the issue of a renewed, converted, consolidated or sub-divided security shall be as nearly as may be in Form IX and shall be for twice the amount of the security or securities, as the case may be, with two sureties.

Special procedure in certain cases.

23. *Government securities held by minor or lunatic.*—(*1*) When a Government security stands in the name of, or is held by, a minor or a lunatic who is incapable of managing his affairs, interest or the capital sum, payable on the maturity of the loan, may, where, in the case of interest payable, the nominal value of the security, or in other cases the sum payable does not exceed five thousand rupees, be paid to the father or, if he be dead, to the mother of such person, on the officer of the Bank making the payment being satisfied as to the identity of the father or mother, as the case may be.

(*2*) If such payment be made at a place other than that at which such minor or lunatic and his father or mother ordinarily reside, payment may be made on production of a certificate of identity signed by any Magistrate.

(*3*) When an applicant for a payment is neither the father nor the mother of the minor or lunatic, and when the value of the securities standing in the name of such person does not exceed five thousand rupees, payment may be made on production of a certificate by the District Magistrate to the effect that the applicant is the actual guardian of such person.

(*4*) If the value of the securities standing in the name of a minor or lunatic exceeds five thousand rupees, payment shall not be made unless and until the applicant for payment shall have produced evidence to the satisfaction of the Officer of the Bank making payment that he is the legal guardian of such person.

24. *Small holdings of deceased persons.*—The Financial Secretary or the Deputy Financial Secretary to the Government of Bombay may determine the person entitled to the security or securities of a deceased person, aggregating not more than five thousand rupees and may, in general, exercise the functions and perform the duties referred to in section 19 of the Act.

25. *When maker of a document is unable to write.*—(*1*) If any person, by whom any document relating to a Government security is to be executed or by whom an indorsement is to be made on a promissory note, satisfies a Magistrate that he is for any reason unable to write and that the effect of the document or indorsement is fully understood by him, and

that he is the person whom he represents himself to be, such Magistrate may, at the request of that person and subject to the provisions of this rule, execute the document or sign the indorsement on his behalf.

(2) Where any such document is to be executed or indorsement signed by a Magistrate under this rule on behalf of any person, the Magistrate shall execute the document or sign the indorsement in the presence of that person and shall enter below his own signature a certificate to the effect that the document was executed or the indorsement signed, as the case may be, at the request of that person, after having been previously read over to the latter, and that he is satisfied that the effect of the document or indorsement is fully understood by such person.

26. *Application for information.*—(1) Any person requiring information regarding a Government promissory note in the custody of the local head office of the Bank at Bombay in its capacity as agent for the Government of Bombay may apply to that office in writing, stating the form in which the information is required.

(2) Every such application shall specify with precision the promissory note to which it relates and shall contain a statement of the purpose for which the information is required and of the interest of the applicant in the security.

27. *Disposal of applications.*—The following provisions shall be observed in dealing with applications under rule 26 :—

(1) If the application relates to a promissory note which has been renewed, converted, consolidated or sub-divided or asks for inspection from any register or book kept or maintained at the local head office of the Bank, the application shall be refused.

(2) If the application asks for inspection of a promissory note which has been cancelled on payment of the amount due in respect thereof, it shall be referred to, and disposed of under the orders of, the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay.

(3) In any other case the local head office of the Bank at Bombay may, subject to the provisions hereinafter contained, grant a certified copy of any indorsement on a promissory note or of any entry in any register or book maintained by it relating to any security on being satisfied that the promissory note in question has stood in the name of the applicant or of a person in whom the applicant has a representative interest, and further that the applicant has a *bona fide* interest in the promissory note in respect of which the application is made :

Provided that if the promissory note has been cancelled on payment of the amount due in respect thereof, no copy of any indorsement thereon shall be granted which purports to give a title subsequent to the termination of the applicant's interest in the promissory note.

(4) The local head office of the Bank at Bombay may, under a special order of the Financial Secretary or the Deputy Financial

Secretary to the Government of Bombay, supply any information regarding a promissory note referred to in clause (*3*) which is directed to be supplied by such an order.

28. (*1*) Every applicant shall, before any information is supplied to him under rule 27 pay a fee of one rupee for each promissory note in respect of which any information is supplied, and shall execute a bond of indemnity as nearly as may be in Form X for twice the value of the note or notes involved and the interest payable on them since the date of issue.

(*2*) A fee of one rupee shall be paid for each certified copy granted under rule 27.

THE SCHEDULE.

[*See rule* 2 (*c*)].

FORM I.

(See rule 5).

FORM OF INDORSEMENT FOR CONVERSION OF STOCK-CERTIFICATES INTO PROMISSORY NOTES

Received in lieu of this stock certificate promissory notes of Rs. each (*together with a new stock certificate for the balance amounting to Rs.* with interest payable at

Registered holder.

Signature of the

his duly authorised representative.

FORM II.

(See rule 5).

FORM OF INDORSEMENT FOR CONSOLIDATION OF STOCK CERTIFICATES

Received in lieu of stock certificates Nos. for Rs. respectively of the per cent. loan of a stock certificate for Rs. of the per cent. loan of with interest payable at

Registered holder.

Signature of the

his duly authorised representative.

FORM III.

(See rule 5).

Form of Indorsement for sub-division of a Stock Certificate.

Received in lieu of this stock certificate stock certificates for Rs. respectively of the per cent. loan of with interest payable at

Registered Holder.

Signature of the

FORM IV.

[See rule 15 (*a*)].

KNOW ALL MEN by these presents that we *
are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees of lawful money of British India to be paid to the said Secretary of State in Council his certain attorney successors or assigns for which payment well and truly to be made we bind ourselves our heirs executors administrators representatives and assigns jointly and every two of us bind ourselves our heirs executors administrators representatives and assigns jointly and each of us binds himself his heirs executors administrators representatives and assigns severally firmly by these presents sealed with our respective seals dated this day of in the Christian year one thousand nine hundred and . . And each of us the said †
doth hereby for himself his heirs executors administrators representatives and assigns covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the superintendence of the High Court of Judicature at Bombay or of the Court of the Judicial Commissioner of Sind other than the said High Court or Judicial Commissioner's Court in its Ordinary Original Civil Jurisdiction the same may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court of Judicial Commissioner's Court, as the case may be, in its Extraordinary Original Civil Jurisdiction.

WHEREAS the above bounden ha caused to be represented to the said Secretary of State in Council that ‡ was lately and until the loss thereof hereinafter mentioned the legal and rightful holder and still is the owner of and absolutely entitled to certain Promissory Notes, of the Government of Bombay the number amount and other particulars of which are set forth in the schedule hereto and that the said Government Promissory Note sometime since

AND WHEREAS the said ‡ having applied to the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay for New Note in lieu of the said Note so alleged to have been as aforesaid the said Financial Secretary or Deputy Financial Secretary for and on behalf of the said Secretary of State in Council has on the aforesaid representation of the said ‡ acceded to the said application on condition of the said

* (Principal and two sureties with address of each.)
† (Principal and sureties.)
‡ (Principal.)

and two sufficient sureties executing such bond as above written and the said *
have accordingly as such sureties agreed to execute the said Bond with such condition as hereunder is written. Now the Condition of the above written Bond is such that if the above bounden † their heirs executors administrators representatives and assigns do and shall from time to time if and when the said Note so alleged to have been as aforesaid shall happen to be found or come to his or their or any or either of their possession or power or to the possession or power of any other person in trust for him or them or any of them immediately deliver or cause to be delivered the same to the said Financial Secretary or Deputy Financial Secretary for the time being or the person for the time being exercising his functions on behalf of the said Secretary of State in Council to be cancelled destroyed or otherwise dealt with as may seem meet and further in case the original of the said Promissory Note shall have already come or shall hereafter come to the hands of any person or body corporate whomsoever under such circumstances as may entitle the holder thereof to demand payment of the same or the interest thereof from the said Secretary of State in Council his successors of assigns or in case the said Promissory Note or the principal sum therein mentioned or any interest in respect thereof shall at any time hereafter have to be paid or satisfied or received or taken in payment by the said Secretary of State in Council his successors or assigns or any officer or person on his behalf then and in either of such cases if the said † their heirs executors administrators representatives and assigns shall and do from time to time repay to the said Secretary of State in Council his successors or assigns the amount of the said Promissory Note which shall have come or shall come to the hands of such person or body corporate as aforesaid or which shall hereafter have to be paid or satisfied or received or taken in payment as aforesaid together with all interest which the Government of Bombay shall have paid thereon and also all costs as between attorney and client and all charges losses damages and expenses that shall or may have been incurred by or occasioned to the said Secretary of State in Council his successors or assigns or any of the Officers Servants or Agents of the Government by reason of or consequent upon the issuing of, the new Note aforesaid AND FURTHER if the

† said their heirs executors administrators representatives and assigns shall and do from time to time and at all times hereafter well and sufficiently save defend keep harmless and indemnified the said Secretary of State in Council his successors assigns and the Officers Servants or Agents of the Government and each and every of them of from and against all and all manner of action and actions suit and suits

† (Principal and two sureties.)

time or times hereafter be brought commenced or sued by any person or body corporate whomsoever or whatsoever against or happen or be occasioned to the said Secretary of State in Council his successors or Assigns or any of the Officers Servants or Agents of the Government for or on account or in respect or by reason of the said Promissory Note so represented to have been as aforesaid or the principal or interest thereby secured or any part thereof or by reason or in respect of or consequent upon the issuing of a new Note as aforesaid or of any Note or Notes which may hereafter by substitution sub-division renewal or otherwise represent the said Promissory Note or the new Note so issued as aforesaid then the above written Bond Shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

Signed sealed and delivered by
In presence of *
Witness
Occupation and address.
Signed sealed and delivered by
In presence of †
Witness
Occupation and address.
Signed sealed and delivered by
In presence of ‡
Witness
Occupation and address.
Principal identified by me
Occupation and address.
First Surety identified by me
Occupation and address.
Second surety identified by me
Occupation and address.
Bond explained to above principal and sureties by me
Occupation and address.

THE SCHEDULE REFERRED TO IN THE FOREGOING BOND

FORM V.

[See rule 15 (*b*)].

KNOW ALL MEN by these presents that we § are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees of lawful money of British India to be paid to the said Secretary of State in Council his certain attorney successors or assigns for which payment

* (Principal.)
† (First surety.)
‡ (Second surety.)
§ (Principal and two sureties with address of each.)

well and truly to be made we bind ourselves our heirs executors administrators representatives and assigns jointly and every two of us bind ourselves or heirs executors representatives and assigns jointly and each of us binds himself his heirs executors administrators representatives and assigns severally firmly by these presents sealed with our respective seals

dated this day of
in the Christian year one thousand nine hundred and

* And each of us the said
doth hereby for himself his heirs executors administrators representatives and assigns covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the superintendence of the High Court of Judicature at Bombay or of the Court of the Judicial Commissioner of Sind other than the said High Court or Judicial Commissioner's Court in its Ordinary Original Civil Jurisdiction the same may at the instance of the said Secretary of State in Council be removed into tried and detremined by the said High Court or Judicial Commissioner's Court, as the case may be, in its Extraordinary Original Civil Jurisdiction.

WHEREAS the above bounden †
ha caused to be represented to the said Secretary of State in Council that was lately and until the loss thereof hereinafter mentioned the legal and rightful holder and still is the owner of and absolutely entitled to certain Promissory Note of the Government of Bombay the number amount and other particulars of which are set forth in the schedule hereto and that the said Government Promissory Note some time since

AND WHEREAS the said † ha applied to the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay to continue to pay interest to upon the said Note so alleged to have been as aforesaid from the date on which interest appears from the Books of the Imperial Bank of India to have been last paid thereon up to the end of the half-year preceding the date fixed for the issue to the said of a duplicate of such Note and the said Financial Secretary or Deputy Financial Secretary for † and on behalf of the said Secretary of State in Council has on the aforesaid representation of the said † acceded to the said application for payment of interest as aforesaid on condition of the said Principal and two sufficient sureties executing a Bond

† (Principal.)
‡ (Principal.) (Sureties.)

accordingly as such sureties agreed to execute the said Bond with such condition as hereunder is written

AND WHEREAS on the further application of the said* Financial Secretary or Deputy Financial Secretary has ordered that the said Note so alleged to have been as aforesaid shall be included in the next half-yearly list published pursuant to Rule 10 of the rules relating to securities of the Bombay Government made by the Government of India under Section 24 of the Indian Securities Act, 1920, of securities lost or destroyed in respect of which an order has been made for payment of interest pending the issue of such duplicate security as next hereinafter mentioned and that six years after the publication of the list in which the said Note is first mentioned if no reason to the contrary appear a duplicate of the said Note shall be issued to the said *

NOW THE CONDITION of the above written Bond is such that if the above † bounden their heirs executors administrators representatives and assigns do and shall from time to time if and when the said note so alleged to have been as aforesaid shall happen to be found or come to their or any or either of their possession or power or the possession or power of any other person in trust for them or any of them immediately deliver or cause to be delivered the same to the said Financial Secretary or Deputy Financial Secretary for the time being or the person for the time being exercising his functions on behalf of the said Secretary of State in Council in order that a memorandum of all payments of interest which may have been made as aforesaid may be duly indorsed thereon *and further* in case the original of the said Note shall have already come or shall hereafter come to the hands of any person or body corporate whomsoever under such circumstances as may entitle the holder thereof to demand payment of the interest thereof from the said Secretary of State in Council his successor or assigns or in case any interest in respect thereof shall at any time hereafter have to be paid or satisfied or received or taken in payment by the said Secretary of State in Council his successors or assigns or any officer or person on his behalf then and in either of such cases if the said † their heirs executors administrators representatives and assigns shall and do from time to time repay to the said Secretary of State in Council his successors or assigns the amount of all interest which shall hereafter have been paid or satisfied or received or taken in payment as aforesaid and also all costs as between attorney and client and all charges losses damages and expenses that shall or may have been incurred by or occasioned to the said Secretary of State in Council his successors or assigns or any of the Officers Servants or Agents of the Government by reason of

* (Principal.)

† (Princial and two sureties.)

or consequent upon the said Financial Secretary or Deputy Financial Secretary continuing to pay interest upon the said Note to the said * as aforesaid AND FURTHER if the said †
their heirs executors administrators representatives and assigns shall and do from time to time and at all times hereafter well and sufficiently save defend keep harmless and indemnified the said Secretary of State in Council his successors and assigns and the Officers Servants or Agents of the Government and each and every of them of from and against all and all manner of action and actions suit and suits and other legal proceedings costs charges damages and expenses whatsoever which shall or may at any time or times hereafter be brought commenced or sued by any person or body corporate whomsoever and whatsoever against or happen or be occasioned to the said Secretary of State in Council his successors or assigns, or any of the Officers Servants or Agent of the Government for or on account or in respect or by reason of the said Note so represented to have been as aforesaid or the interest thereby secured or any part thereof or by reason or in respect of or consequent upon the said Financial Secretary or Deputy Financial Secretary continuing to pay interest to the said *
upon the said note as aforesaid then the above written Bond shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

Signed sealed and delivered by
In presence of *
Witness.
Occupation and address.
Signed sealed and delivered by
In presence of ‡
Witness.
Occupation and address.
Signed sealed and delivered by
In presence of §
Witness.
Occupation and address.
Principal identified by me.
Occupation and address.
1st surety identified by me.
Occupation and address.
2nd surety identified by me.

Occupation and address.

* (Principal.)
† (Principal and two sureties.)
‡ (1st Surety).
§ (2nd Surety).

THE SCHEDULE REFERRED TO IN THE FOREGOING BOND

FORM VI.

[See Rule 17 (*a*).]

Form of Indorsement for renewal of a Promissory Note.

Received in lieu hereof a renewed note payable to (*name of holder*).

with interest payable at Branch of the Imperial Bank.

Signature of the holder.

duly authorised representative of (*name of holder*).

FORM VII.

[See rule 17 (*a*).]

Form of Indorsement for sub-division of a Promissory Note.

Received in lieu hereof notes for Rs. respectively, payable to (*name of holder*), with interest payable at Branch of the Imperial Bank.

holder

Signature of the

duly authorised representative of (*name of holder*).

FORM VIII.

[See rule 17 (*a*).]

Form of Indorsement of consolidation of Promissory Note.

Received in lieu hereof a new note payable to (*name of holder*), for Rs. by consolidation with Promissory Note or Notes Nos. (*Mentioning the numbers and amounts of the other notes desired to be consolidated with it and specifying the loan*) with interest payable at Branch of the Imperial Bank.

holder

Signature of the

duly authorised representative of (*name of holder*).

FORM IX.

[See rule (22).]

KNOW ALL MEN by these presents that we *

are held and firmly bound to the Imperial Bank of India, in the sum of Rupees of lawful money current at Bombay to be paid to the said Imperial Bank of India, or to the said Bank's certain attorneys successors or assigns for which payment to be well and truly made we bind ourselves and each of us our and each of our Executors Administrators and personal representatives and every of them jointly and severally by these presents sealed with our respective seals. Dated this day of

1. WHEREAS a certain Promissory Note or security of the Government of Bombay, No. of the per cent. Loan of for Rs. dated the day of 1 was drawn for and on behalf of the then Secretary of State in Council for India by the order and under the authority of the then Governor of Bombay in Council in favour of one †

AND WHEREAS the said

has applied to the said Imperial Bank of India, to renew the said Promissory Note or security in favour and in proper name which the said Imperial Bank of India have consented and agreed to do on the said

with two good and sufficient sureties entering into and executing the above written Bond or obligation subject nevertheless to the condition hereunder written AND WHEREAS the above bounden

at the request of the said

have agreed to become sureties for and to join with in executing the above written Bond or obligation. Now THE CONDITION of the above written Bond or obligation is such that if the above bounden

and each of them their and each of their Executors Administrators or legal personal representatives or any or either of them shall from time to time and at all times hereafter well and effectually save defend keep harmless and indemnified the Secretary of State for India and the said Imperial Bank of India, and their lands tenements goods chattels and effects of from and against the issue of the renewed note or security in lieu and in place of the said Promissory Notes or security

Government of Bombay No.

loan of for

day of

* The obligor and his sureties are the pa...

† Here recite facts and defects in endorsements.

and also from the payment of all interest which has accrued due thereon and shall from time to time hereafter accrue due thereon and also of from and against all and all manner of actions suits claims and demands whatsoever which may be instituted commenced or prosecuted or made upon or against the Secretary of State for India and the said Imperial Bank of India, by any person or persons whomsoever being or claiming to be entitled thereto or for or on account or under colour of the said Promissory Note or security or of such renewed note or security as aforesaid or the interest now due and from time to time hereafter accruing due thereon respectively and of from and against all loss costs charges and expenses whatsoever which the Secretary of State and the said Imperial Bank of India, shall sustain incur or be put to by reason or for or on account or under colour of the renewal of such promissory note or security or for or on account or under colour of the non-payment of such promissory note or security or of the interest now due or hereafter to accrue due thereon o any person or persons being or claiming to be entitled thereto or for or on account or by reason of these presents then the above written Bond or obligation shall be void and of no effect but otherwise the same shall remain in full force and virtue.

Signed, sealed and delivered.

FORM X.

(See rule 28.)

Form of Indemnity Bond.

KNOW ALL MEN by these presents that $\frac{\text{I}}{\text{we}}$ $\frac{\text{am}}{\text{are}}$ held and firmly bound unto the Secretary of State for India in Council in the sum of* Rupees of lawful money of British India to be paid to the said Secretary of State in Council his certain attorneys successors or assigns for which payment well and truly to be made $\frac{\text{I}}{\text{we}}$ bind $\frac{\text{myself}}{\text{ourselves}}$ $\frac{\text{my}}{\text{our}}$ heirs executors administrators and representatives (jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself herself his and her heirs executors administrators and representatives severally) firmly by these presents sealed with $\frac{\text{my}}{\text{our}}$ respective seal (s).

† Dated this day of in Christian year one thousand nine hundred and and $\frac{\text{I}}{\text{each of us}}$ the said

* Double the amount of the notes and interest paid thereon since the respective dates of issue.

† (To be omitted if bond taken from one person only.)

do/doth hereby for myself/myself herself and my/his and her heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the superintendence of the High Court of Judicature at Bombay or of the Court of the Judicial Commissioner of Sind other than the said High Court or Judicial Commissioner's Court in its Ordinary Original Civil Jurisdiction the same may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court or Judicial Commissioner's Court as the case may be, in its Extraordinary Original Civil Jurisdiction.

WHEREAS the above bounden *
†to the several Government Promissory Notes specified and set forth in the schedule hereunder written and has caused to be represented to the said Secretary of State in Council that the said Government Promissory Notes have been

AND WHEREAS the said
has/have applied to the said Secretary of State in Council for an inspection of the said Notes and Also for all other information and particulars respecting the said Notes and whereas the Financial Secretary or the Deputy Finanacial Secretary to the Government of Bombay (acting in the premises for and on behalf of the said Secretary of State in Council) has agreed to give inspection of the said Notes and afford to the said
all information and particulars affecting the said Notes on
condition of the said
entering into and executing such bond as above written with such condition as hereunder is written.

NOW THE CONDITION of the above written Bond or obligation is such that if the said
heirs executors administrators and representatives shall not and will not at any time hereafter sue the said Secretary of State in Council his successors in office or assigns or any agent employed by or officer or servant of the Government for or in respect of the said Notes or the renewal or subdivision thereof or for the recovery of the value thereto or of any interest thereon or of anything done by the said Secretary of State in Council
[illegible] in relation thereto and also shall and will save

servant of the Government against all claims [illegible]

* Claims to be entitled.
Here state in what capacity claim to the notes is made.
† Set out representation made concerning the notes.

that may be made or instituted upon or against them or any of them by any person or persons whomsoever in consequence of the Financial Secretary or the Deputy Financial Secretary to the Government of Bombay giving inspection of the said notes or affording to the said (
)
information and particulars effecting the said notes then the above written Bond shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

Signed, sealed and delivered by

In presence of

Witness.

Occupation and address.

THE SCHEDULE REFERRED TO IN THE FOREGOING BOND

ORDER UNDER ACT XIX OF 1920

SUPER-TAX

DIRECTING THAT THE POWERS AND DUTIES CONFERRED BY CERTAIN SECTIONS OF THE INDIAN INCOME-TAX ACT, II OF 1886, SHALL BE EXERCISED AND PERFORMED IN RESPECT OF THE ACT

Notn. No. 11798, R. D., 2nd Oct. 1917, B. G., 1917, Pt. I, p. 2194.

In exercise of the powers conferred by sections 40 and 47 of the Indian Income-tax Act, 1886 (II of 1886), read with section 8 of the Super-tax Act, 1917 (VIII of 1917), the Governor in Council is pleased to direct as follows :—

(1) the powers and duties conferred and imposed on the Collector by the Super-tax Act, 1917, shall be exercised and performed in any specified area or place by the persons from time to time appointed by the Governor in Council to exercise and perform in such area or place the powers and duties conferred and imposed on a Collector by sections 14 and 14-A of the Indian Income-tax Act, 1886 ;

(2) the persons from time to time appointed by the Governor in Council to exercise or perform in any specified area or place any power or duty conferred or imposed on the Collector, the Commissioner or the Local Government by any provision of the Indian Income-tax Act, 1886, which is declared by section 8 of the Super-tax Act, 1917, to be applicable in respect of the Super-tax, shall exercise or perform such power or duty in such area or place in respect also of the Super-tax.